

**TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE**



**FISCAL NOTE**

**SB 2268 - HB 2443**

February 4, 2012

**SUMMARY OF BILL:** Expands the authorization for issuance of special license plates to county sheriffs to include license plates for motor vehicles owned and operated, or leased, by a sheriff or sheriff's spouse. Requires registration plates issued for motor vehicles owned and operated by a county for the use of a sheriff to be considered a governmental service registration plate.

**ESTIMATED FISCAL IMPACT:**

**Increase State Revenue – Not Significant/Recurring/General Fund  
\$300//Recurring Highway Fund**

**Increase State Expenditures - \$100/ One-Time/General Fund**

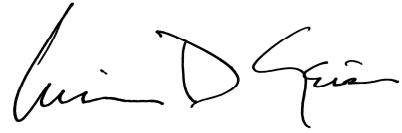
**Assumptions:**

- According to the Department of Revenue (DOR), there are 25 sheriffs currently with sheriff license plates.
- Fifty-two percent of sheriff spouses (or 13) will apply for sheriff license plates following enactment of this bill.
- DOR indicates the recurring fee for a regular license plate is \$21.50 and the recurring fee for a sheriff license plate is \$46.50.
- The recurring increase in state revenue is estimated to be \$325 [13 x (\$46.50 - \$21.50)].
- Pursuant to Tenn. Code Ann. § 55-6-107(a)(1), the additional state revenue will be apportioned 98 percent to the Highway Fund and two percent to the General Fund. As a result, the recurring increase in state revenue to the Highway Fund is estimated to be \$318.50 (\$325 x 98.0%); the recurring increase in state revenue to the General Fund is estimated to be \$6.50 (\$325 x 2.0%).
- DOR indicates a one-time manufacturing cost of \$4.25 for each new sheriff license plate issued.
- The one-time increase in state expenditures from the General Fund is estimated to be \$55.25 (13 x \$4.25).

- The number of sheriff spouses that will apply for sheriff license plates in subsequent years will be not significant. As a result, any increase in state revenue or expenditures associated with the issuance of these sheriff license plates will be not significant.

**CERTIFICATION:**

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, appearing to read "Lucian D. Geise". The signature is fluid and cursive, with the first name "Lucian" written in a larger, more prominent script than the last name "Geise".

Lucian D. Geise, Executive Director

/rnc